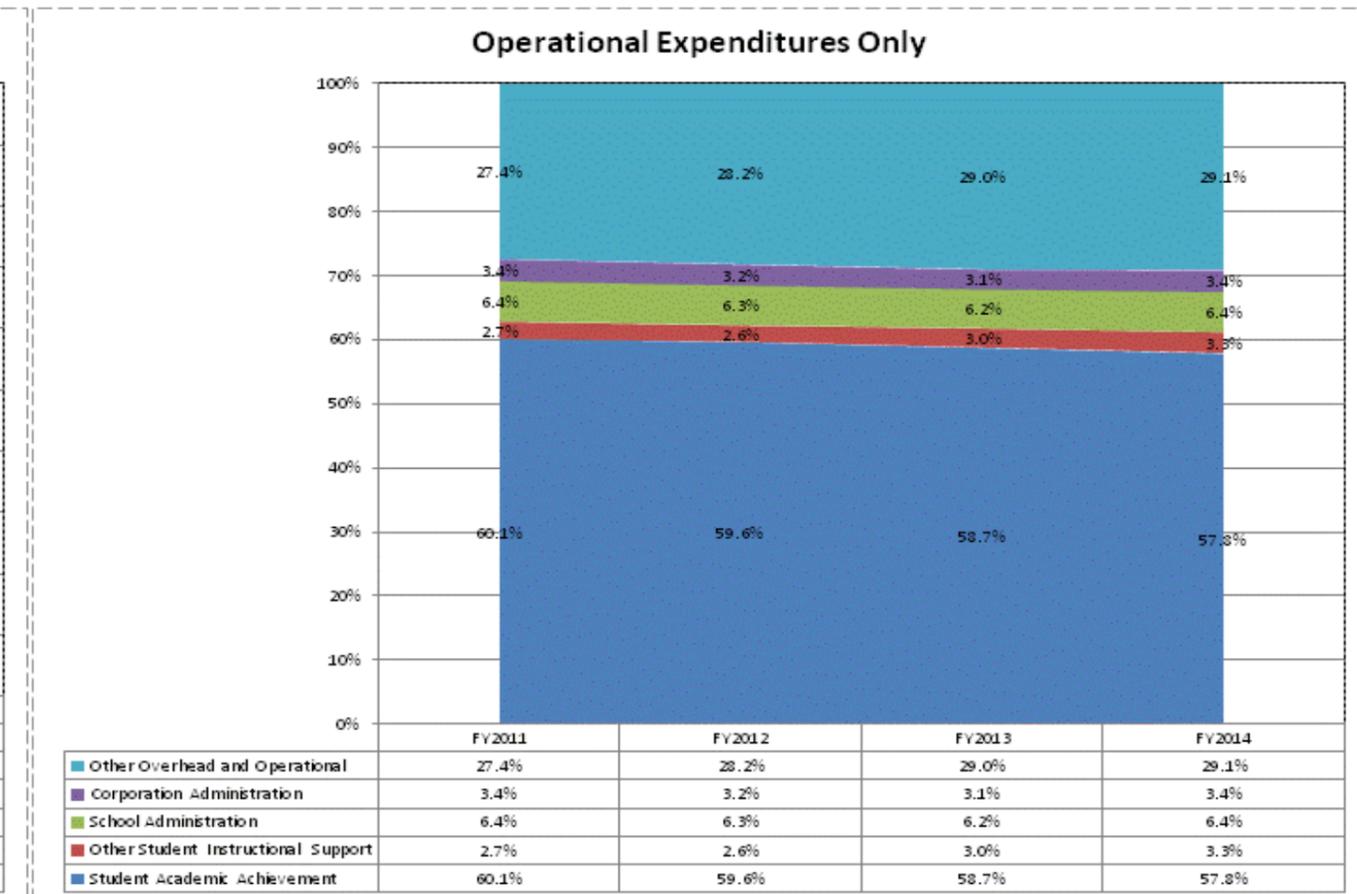
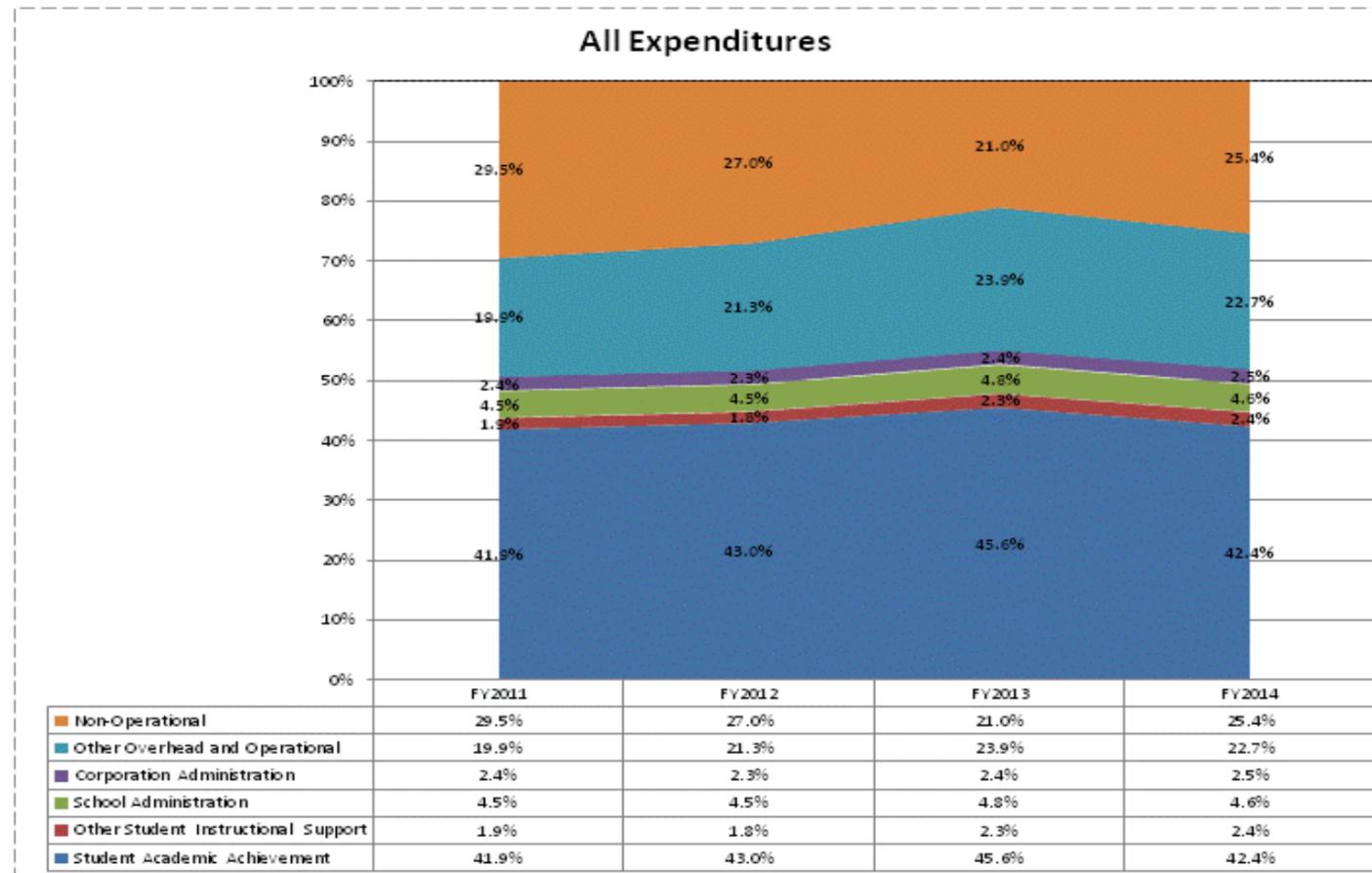


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**North Newton School Corp (5945)**

North Newton School Corp (5945)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$10,083,691	59.7%	\$7,577,251	52.1%	\$7,334,659	45.6%	\$7,018,738	42.4%
Student Instructional Support	\$1,037,705	6.1%	\$1,095,379	7.5%	\$1,141,835	7.1%	\$1,162,424	7.0%
Overhead and Operational Nonoperational	\$3,809,752	22.6%	\$4,088,985	28.1%	\$4,230,440	26.3%	\$4,175,193	25.2%
Nonoperational	\$1,962,446	11.6%	\$1,784,181	12.3%	\$3,385,886	21.0%	\$4,197,811	25.4%
<b>Grand Total</b>	<b>\$16,893,594</b>		<b>\$14,545,796</b>		<b>\$16,092,820</b>		<b>\$16,554,167</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	65.8%	59.6%	52.7%	49.4%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**North Newton School Corp (5945)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$359,093	\$380,957	N/A	N/A	6%
11100 Regular Programs; Elementary	\$2,555,592	\$3,208,744	\$2,881,070	\$2,690,986	5%	-16%	-7%
11200 Regular Programs; Middle/Junior High	\$0	\$701,516	\$726,407	\$663,245	N/A	-5%	-9%
11300 Regular Programs; High School	\$1,726,820	\$1,427,951	\$1,226,071	\$1,145,658	-34%	-20%	-7%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$19,260	\$38,164	\$28,777	\$67,648	251%	77%	135%
11420 Vocational Education; Agriculture B	\$153,601	\$167,312	\$145,628	\$139,525	-9%	-17%	-4%
11450 Vocational Education; Consumer and Homemaking	\$94,563	\$130,212	\$155,513	\$181,380	92%	39%	17%
11470 Vocational Education; Business Education	\$0	\$147,505	\$93,191	\$95,900	N/A	-35%	3%
11490 Vocational Education; Industrial Education B	\$0	\$1,289	\$0	\$0	N/A	-100%	N/A
11590 Other Vocational Education Programs	\$8,045	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$61,713	\$77,211	\$92,291	\$42,223	-32%	-45%	-54%
12110 Gifted And Talented; Gifted and Talented	\$12,076	\$8,968	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$30,764	\$51,906	\$22,092	N/A	-28%	-57%
12210 Mental Disabilities; Mild Mental Disabilities	\$116,759	\$152,304	\$49,826	\$51,160	-56%	-66%	3%
12350 Physical Impairment; Homebound	\$23,344	\$27,017	\$5,794	\$10,717	-54%	-60%	85%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$47,616	\$73,860	\$0	\$0	-100%	-100%	N/A
12510 Culturally Different; Communication Disorders	\$86,440	\$164,859	\$136,266	\$141,358	64%	-14%	4%
12520 Culturally Different; Compensatory	\$159	\$344	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$319,391	\$465,389	\$498,519	\$524,681	64%	13%	5%
12710 Equal Opportunity At Risk	\$49,656	\$69,337	\$79,986	\$81,746	65%	18%	2%
12900 Other Special Programs	\$0	\$0	\$13,303	\$13,202	N/A	N/A	-1%
14100 Summer School Programs; Elementary	\$0	\$0	\$4,180	\$0	N/A	N/A	-100%
14300 Summer School Programs; High School	\$14,372	\$18,362	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$2,004	\$146	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$45,945	\$39,106	\$92,180	\$96,940	111%	148%	5%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$475	\$0	\$0	N/A	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$27,490	\$25,231	\$19,530	\$11,644	-58%	-54%	-40%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$85,001	\$69,519	\$62,082	\$50,211	-41%	-28%	-19%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$67,726	\$0	N/A	N/A	-100%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$9,029	\$11,561	\$8,372	\$7,757	-14%	-33%	-7%
22110 Improvement of Instruction; Service Area Direction	\$898	\$25,772	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$33,313	\$20,293	\$2,968	\$1,121	-97%	-94%	-62%
22130 Improvement of Instruction; Instructional Staff Training	\$9,455	\$19,802	\$48,845	\$71,142	> 500%	259%	46%
22210 Library/Media Services; Service Area Direction	\$89,497	\$92,252	\$11,436	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$15,275	\$12,832	\$66,559	\$64,359	321%	402%	-3%
22230 Library/Media Services; Audiovisual	\$359	\$281	\$250	\$420	17%	49%	68%
22250 Library/Media Services; Computer Assisted Instruction Services	\$10,614	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$101,662	\$121,179	\$197,245	\$240,416	136%	98%	22%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$3,574	\$3,957	N/A	N/A	11%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$197,167	\$203,065	\$151,329	\$167,452	-15%	-18%	11%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,614	\$0	\$0	\$0	-100%	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$26,887	\$24,626	\$54,740	\$50,842	89%	106%	-7%
26497 2007 Account Code - Teachers Retirement Fund	\$329,805	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$6,276,424</b>	<b>\$7,577,251</b>	<b>\$7,334,659</b>	<b>\$7,018,738</b>	<b>12%</b>	<b>-7%</b>	<b>-4%</b>
<b>Student Instructional Support</b>							
21120 Attendance and Social Work Services; Attendance Services	\$20,258	\$30,121	\$29,776	\$30,343	50%	1%	2%
21140 Attendance and Social Work Services; Pupil Accounting	\$35,988	\$44,117	\$40,371	\$41,632	16%	-6%	3%
21220 Guidance Services; Counseling Services	\$157,478	\$202,030	\$224,454	\$237,480	51%	18%	6%
21340 Health Services; Nurse Services	\$46,618	\$71,954	\$75,740	\$84,209	81%	17%	11%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**North Newton School Corp (5945)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21390 Health Services; Other Health Services	\$0	\$352	\$660	\$0	N/A	-100%	-100%
21890 Special Education Administration; Other Special Education Administration	\$1,256	\$0	\$821	\$1,478	18%	N/A	80%
24100 Office of The Principal	\$572,364	\$746,806	\$770,014	\$767,283	34%	3%	0%
<b>Student Instructional Support Total</b>	<b>\$833,961</b>	<b>\$1,095,379</b>	<b>\$1,141,835</b>	<b>\$1,162,424</b>	<b>39%</b>	<b>6%</b>	<b>2%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$14,929	\$21,726	\$22,838	\$24,994	67%	15%	9%
23150 Board of Education; Legal Services	\$30,711	\$35,822	\$11,852	\$18,221	-41%	-49%	54%
23160 Board of Education; Promotion Expenses	\$2,214	\$2,236	\$2,892	\$2,778	25%	24%	-4%
23190 Board of Education; Other Governing Body Services	\$4,496	\$10,318	\$12,153	\$18,858	319%	83%	55%
23210 Executive Administration; Office of The Superintendent	\$129,154	\$233,765	\$217,276	\$232,720	80%	0%	7%
25110 Fiscal Services; Office of The Business Manager	\$70,119	\$98,789	\$102,744	\$105,321	50%	7%	3%
25191 Other Fiscal Services; Refund of Revenue	\$895	\$6,267	\$1,900	\$1,161	30%	-81%	-39%
25192 Other Fiscal Services; Petty Cash	\$325	\$325	\$325	\$325	0%	0%	0%
25193 Other Fiscal Services; Printed Forms	\$2,197	\$4,051	\$4,023	\$2,304	5%	-43%	-43%
25195 Other Fiscal Services; Bank Account Service Charge	\$178	\$423	\$689	\$492	176%	16%	-29%
25196 Other Fiscal Services; Cash Change	\$500	\$400	\$0	\$0	-100%	-100%	N/A
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$2,870	N/A	N/A	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$1,988	\$1,293	N/A	N/A	-35%
25920 Ditch Assessments	\$10	\$20	\$0	\$0	-100%	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$92,778	\$132,759	\$78,132	\$91,455	-1%	-31%	17%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,285,374	\$1,485,289	\$1,456,572	\$1,421,167	11%	-4%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$675	\$498	\$507	\$750	11%	51%	48%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$108,204	\$156,445	\$181,496	\$149,080	38%	-5%	-18%
26600 Operation and Maintenance of Plant Services; Security Services	\$1,595	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$168,596	\$111,174	\$122,969	\$127,575	-24%	15%	4%
27010 Student Transportation; Service Area Direction	\$123,694	\$140,215	\$130,641	\$85,694	-31%	-39%	-34%
27100 Student Transportation; Vehicle Operation	\$329,725	\$446,429	\$482,877	\$486,683	48%	9%	1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$309,994	\$333,013	\$391,270	\$439,264	42%	32%	12%
27400 Student Transportation; Purchase of School Buses	\$195,369	\$270,580	\$254,707	\$264,110	35%	-2%	4%
27500 Student Transportation; Insurance on Buses	\$51,233	\$50,326	\$16,782	\$16,960	-67%	-66%	1%
27900 Student Transportation; Other Student Transportation Services	\$1,330	\$1,181	\$0	\$295	-78%	-75%	N/A
31100 Food Services Operations; Service Area Direction	\$16,413	\$25,388	\$28,358	\$28,401	73%	12%	0%
31200 Food Services Operations; Food Preparation and Dispensing	\$172,203	\$250,363	\$260,924	\$253,792	47%	1%	-3%
31400 Food Services Operations; Food Purchases	\$197,874	\$244,340	\$316,369	\$275,979	39%	13%	-13%
31900 Other Food Services	\$23,282	\$26,842	\$130,156	\$122,650	427%	357%	-6%
<b>Overhead and Operational Total</b>	<b>\$3,334,067</b>	<b>\$4,088,985</b>	<b>\$4,230,440</b>	<b>\$4,175,193</b>	<b>25%</b>	<b>2%</b>	<b>-1%</b>
<b>Nonoperational</b>							
33400 Athletic Coaches	\$114,845	\$131,210	\$135,963	\$142,485	24%	9%	5%
33950 Step Ahead	\$14,315	\$16,523	\$10,081	\$5,153	-64%	-69%	-49%
33990 Other Community Services; Other	\$645	\$3,141	\$260	\$1,653	156%	-47%	> 500%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$500	\$0	\$48,464	N/A	> 500%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$142,525	\$350,825	\$554,650	\$1,161,163	> 500%	231%	109%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$131,137	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$24,515	\$10,396	\$10,498	\$12,526	-49%	20%	19%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$164	\$0	\$0	\$0	-100%	N/A	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$29,108	\$66,679	\$16,137	\$14,879	-49%	-78%	-8%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$164,154	\$123,525	\$311,266	\$430,949	163%	249%	38%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$130,215	\$92,994	\$106,794	\$122,486	-6%	32%	15%
51100 Debt Services; Principal on Debt; Bonds	\$315,000	\$170,000	\$205,000	\$245,000	-22%	44%	20%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**North Newton School Corp (5945)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$7,636	\$7,636	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$166,110	\$127,760	\$94,245	\$110,064	-34%	-14%	17%
52200 Debt Services; Interest on Debt; Temporary Loans	\$14,978	\$23,676	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$320,000	\$385,000	\$1,215,000	\$1,245,000	289%	223%	2%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$235,000	\$170,000	\$637,918	\$608,915	159%	258%	-5%
54200 Common School Fund; Principal	\$128,365	\$93,702	\$75,000	\$37,500	-71%	-60%	-50%
54250 Common School Fund; Interest	\$0	\$18,250	\$4,688	\$938	N/A	-95%	-80%
59100 Other Debt Services Obligations; Registrars Fee	\$500	\$0	\$750	\$3,000	500%	N/A	300%
<b>Nonoperational Total</b>	<b>\$1,931,577</b>	<b>\$1,784,181</b>	<b>\$3,385,886</b>	<b>\$4,197,811</b>	<b>117%</b>	<b>135%</b>	<b>24%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$42,260	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$564,223	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$56,971	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,289,909	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$29,210	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$2,534,992	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$4,517,566</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>